

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION (AKRON)

IN RE:)	CASE NO. 20-BK-51710
)	
MASTER AUTO, LLC)	
)	CHAPTER 7
)	
)	
Debtor)	JUDGE: KOSCHIK

OBJECTION TO CLAIM

Now come Debtor, Master Auto, LLC, by and through counsel, who humbly Objects to the proof of claim filed in this case by the Ohio Department of Taxation and in states:

1. This case was commenced by the filing of a bankruptcy petition on September 13, 2020.

2. The Ohio Department of Taxation filed a purported proof of claim (Claim No: 1) in the amount of \$67,047.66 for estimated delinquent sales taxes.

3. Debtor Objects to Claim No: 1 because the purported delinquent sales taxes are estimates based upon the incorrectly-held assumption that Master Auto was a viable, functioning entity after ceasing operations in June, 2019. The State of Ohio Department of Taxation *assumes* Master Auto had sales after June, 2019, and then *estimates* those sales to be in the amount shown in the claim's addendum page. In reality, Master Auto closed in June, 2019, and had no sales after that month, and thus has no sales tax obligation after June, 2019.

Wherefore, Master Auto respectfully requests this Court: (1) sustain Master Auto's objection to the State of Ohio Department of Taxation's proof of claim; (2) disallow the claim as a legally unenforceable debt; and (3) grant any other such relief as the Court determines just and proper, including reasonable attorney's fees for bringing this objection.

Date: February 21, 2021

Respectfully Submitted,

/s/ Mark Graziani

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